

**20 CLAIM FOR WELFARE
EXEMPTION (ANNUAL FILING)**

To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15. (Section 270, Revenue and Taxation Code, provides a partial exemption for late filing of Welfare Exemption.)

(Make necessary corrections to the printed name and address in ink.)

Organization Name and Mailing Address:

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Property Location: County

This organization ☐ owns ☐ rents/leases this location:

Property No.: Class:

Last year your organization received the welfare exemption for all or part of the property listed above. To continue receiving the exemption for this location, you **must** complete, sign and return this claim form to the Assessor. **A separate claim form is required for each location.** If you wish to receive the exemption on property at locations for which you have not received or filed a claim form, contact the Assessor immediately.

The Assessor may ask for additional information. If you do not provide such information, it will result in denial of your claim for exemption.

Carefully read the information on the reverse before completing. All questions must be answered. If the answer to any question is "Yes," explain in "Remarks" or on an attachment in duplicate. Contact the Assessor immediately if special forms are needed to complete this application.

If you no longer seek an exemption at this location, check here ☐, sign and return this form to the Assessor.

YES NO Since January 1, last year:

- ☐ ☐ 1. Has the use on any portion of the property that received an exemption last year changed?
- ☐ ☐ 2. Is any portion of this property being used for exempt purposes that was not being used in that manner last year?
- ☐ ☐ 3. Is any portion of this property vacant or unused? If **yes**, since (date) _____
- ☐ ☐ 4. Is any portion of this property used as a retail outlet or for other fundraising purposes? (NOTE: Thrift stores which are part of a planned, formal rehabilitation program may be exempt if form BOE-267-R is filed with this claim.)
- ☐ ☐ 5. Is any portion of the property used for living quarters (other than low income housing or housing for the elderly or handicapped listed under questions 6 or 7)? If **yes**, and you claim exemption for this portion, submit documentation including the occupant's position or role in the organization including a statement indicating that the housing continues to be used for organization's exempt purpose (see *Housing on reverse*) or, if living quarters associated with a rehabilitation program, submit BOE-267-R.
- ☐ ☐ 6. Is this property used as low income housing? If **yes**, form BOE-267-L must be submitted. If this property is owned by a limited partnership, form BOE-267-L1 must also be submitted. Additionally, if this property is owned by a limited partnership and the partnership agreement has been amended, please submit a copy of the certified Secretary of State form LP-2 with this claim and mail a copy to the State Board of Equalization, Property and Special Taxes Department, Assessment Policy and Standards Division, P.O. Box 942879, Sacramento, CA 94279-0064.
☐ Check here if copy sent.
- ☐ ☐ 7. Is this property used as a facility for the elderly or handicapped? If **yes**, form BOE-267-H must be submitted unless care or services are provided or the property is financed by the federal government under sections 202, 231, 236, or 811 of the Federal Public Laws.
- ☐ ☐ 8. Do other persons or organizations use any of this property? If **yes**, list them. (See *Owner/Operator on reverse*.)
- ☐ ☐ 9. Did this or any portion of this property generate taxable "unrelated business taxable income," as defined in section 512 of the Internal Revenue Code? If **yes**, see "*Unrelated Income*" on the reverse.
- ☐ ☐ 10. Have the organization's income and/or expenses increased by more than 25 percent since last year? If **yes**, attach a copy of your most recent and the prior year's complete financial statements.
- ☐ ☐ 11. Is there any equipment or property at this location that is leased or rented to the claimant? If **yes**, provide the owner's name and address and a description of the property. This property is taxable as it is not owned by the claimant.
- ☐ ☐ 12. Does your organization have a valid *Organizational Clearance Certificate* (OCC) issued by the State Board of Equalization? If **yes**, enter OCC No. _____ and date issued _____.

REMARKS (attach separate sheet if necessary)

NAME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)

DAYTIME PHONE NO.
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I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

CLAIMANT'S SIGNATURE

TITLE

DATE

ASSESSOR'S USE ONLY

RECEIVED ON	REVIEWER'S NAME	REVIEWED ON
Approved: <input type="checkbox"/> ALL <input type="checkbox"/> PART <input type="checkbox"/> Denied Reason(s) for Denial:		

THIS EXEMPTION CLAIM IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION.

To be eligible for the full exemption, the claimant **must** file a claim each year on or before February 15. Only 90 percent of any tax, penalty, or interest may be canceled or refunded when a claim is filed between February 16 and December 31 of the current year. If the application is filed on or after January 1 of the next year, only 85 percent of any tax, penalty, or interest may be canceled or refunded. In no case, however, is the tax, penalty, and interest for a given year to exceed \$250. A separate claim must be completed and filed for each property for which exemption is sought.

SIGNATURE

OWNER/OPERATOR

UNRELATED BUSINESS TAXABLE INCOME

- the organization's information and tax returns, including form 990T, filed with the Internal Revenue Service for its immediately preceding year;
- a statement setting forth the amount of time devoted to the organization's income-producing and to its non-income-producing activities and, where applicable, a description of that portion of the property on which those activities are conducted;
- a statement listing the specific activities and locations which produce unrelated business taxable income; and
- a statement setting forth the amount of income of the organization that is attributable to activities in this state and is exempt from income or franchise taxation and the amount of total income of the organization that is attributable to activities in this state.

HOUSING

ORGANIZATIONAL CLEARANCE CERTIFICATE

ASSESSOR'S USE ONLY

ASSESSED VALUES

[illegible]

described in the claim, please provide the type and amount of the exemption: _____ \$ _____
(type) (amount)

By _____ (Assessor or designee) _____ (date)